

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

Senate File 462

March 26, 1947.
Passed on File.

By SOCIAL SECURITY COMMITTEE.

A BILL FOR

An Act to amend section ninety-six point fourteen (96.14)
Code, 1946, relating to collectibility of contri-
butions assessed against employers.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Amend section ninety-six point fourteen
2 (96.14), Code, 1946, by adding to subsection 4 the follow-
3 ing: "In any case in which the commission finds that any con-
4 tribution that has been assessed against any employer is of
5 doubtful collectibility or may not be collected in full, the
6 commission may institute a proceeding in the district court
7 in the county in which the enterprise against which such
8 tax is levied is located requesting authority to compromise
9 such contribution. The court upon such hearing shall have
10 power to authorize the commission to compromise and settle
11 its claim for such contribution and shall fix the amount to
12 be received in full settlement of such claim and release its
13 lien for the same."